

Ann Backof
Associate Professor of Commerce
KPMG Peat Marwick Professorship in Professional Accounting

McIntire School of Commerce
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Education

University of Georgia, Terry College of Business, J.M. Tull School of Accounting

- Doctorate of Philosophy in Business Administration (Area: Accounting), May 2012

University of Virginia, McIntire School of Commerce

- Masters of Science in Accounting with a concentration in Financial Reporting and Assurance, May 2007
- Bachelor of Science with distinction in Commerce with a concentration in Accounting, May 2003

Certification

- Certified Public Accountant, State of New York, December 2005

Faculty Appointments and Professional Experience

University of Virginia, McIntire School of Commerce, Charlottesville, VA

- Associate Professor of Commerce (2019 – present)
- Assistant Professor of Commerce (2012 – 2019)
- Instructor (2006 – 2007)

University of Georgia, Terry College of Business, J.M. Tull School of Accounting, Athens, GA

- Instructor (Spring 2011, Spring 2012)
- Teaching Assistant (2008-2011)
- Research Assistant (2007-2010)

PricewaterhouseCoopers, LLP, New York, NY

- Senior Audit Associate (September 2005 – July 2006)
- Audit Associate (September 2003 – August 2005)
- Audit Intern (June 2002 – August 2002)

Research and Teaching Interests

- *Research:* Judgment and decision making in auditing with a specific interest in judgments under uncertainty, professional skepticism, and auditor negligence
- *Teaching:* Auditing and Financial Accounting

Scholarly Publications

- Backof, A.G. 2015. "The Impact of Audit Evidence Documentation on Jurors' Negligence Verdicts and Damage Awards." *The Accounting Review* 90 (6): 2177-2204.
- Backof, A.G., E.M. Bamber, T.D. Carpenter. 2016. "Do Auditor Judgment Frameworks Help in Constraining Aggressive Reporting? Evidence under More Precise and Less Precise Accounting Standards." *Accounting, Organizations and Society* 51: 1-11.
- Backof, A.G., T.D. Carpenter, and J. Thayer. 2018. "Auditing Complex Estimates: How Do Construal Level and Evidence Formatting Impact Auditors' Consideration of Inconsistent Evidence?" *Contemporary Accounting Research* 35 (4): 1798-1815.
- Backof, A.G., R.D. Martin, and J. Thayer. 2020. "How Do Look-Back Analyses and Evidence Specificity Affect Auditors' Planning Judgments?" *The Accounting Review* 95 (6): 51-72.
- Backof, A.G., K. Bowlin, and B. Goodson. 2022. "The Importance of Clarification of Auditors' Responsibilities Under the New Audit Reporting Standards." *Contemporary Accounting Research* 39 (4): 2284-2304.

Working Papers

- Backof, A.G., B.E. Christensen, S.M. Glover, and J.J. Schmidt. 2024. "Can Restructuring the Risk Assessment Process Enhance Group Auditors' Consideration of Component-level Qualitative Risk?" This paper has been presented at the 2019 Notre Dame Accounting Research Conference, the 2020 Audit Midyear Meeting, and the UT-Austin readings group, and to workshop participants at Brigham Young University, Arizona State University, University of California-Irvine, and the University of South Florida. *Revising for 3rd round of review at Contemporary Accounting Research.*
- Backof, A.G., J. Grenier, and J. Rasso. 2024. "When does reliance on technology elevate auditor liability?" This paper has been presented at the the 2021 Accounting, Behavior and Organizations Research Conference, the 2022 Auditing Midyear Meeting, the 2023 Hawaii Accounting Research Conference, and to workshop participants at Virginia Tech. *Revising for 4th round of reviews at Contemporary Accounting Research.*
- Backof, A.G., J. Grenier, and J. Rasso. 2023. "Technology Attributes and Auditor Liability." This paper has been presented to workshop participants at Virginia Tech and at the 2024 . *Revising for initial submission.*
- Backof, A.G., J. Grenier, and J. Rasso. 2024. "When does reliance on technology elevate auditor liability?" This paper has been presented at the the 2021 Accounting, Behavior and Organizations Research Conference, the 2022 Auditing Midyear Meeting, the 2023 Hawaii Accounting Research Conference, and to workshop participants at Virginia Tech. *Revising for 4th round of reviews at Contemporary Accounting Research.*
- Backof, A.G., E. Negangard, and N. Wright. 2024. "Advanced Data Analytics: How do Unpredictability and Customization affect Auditor Liability?" This paper has been presented

to workshop participants at the University of Georgia and the University of Mississippi.
Revising for initial submission.

Works in Progress

Austin, A., Backof, A., Carpenter, T., and M. Christ. 2024. “Defending Against Auditor Overconfidence in Artificial Intelligence: Safeguards to Enhance Skepticism and Defend Against Blind Trust.” This paper is the recipient of a 2024 PwC INQUIRES Research Grant. *Experimental design phase.*

Backof, A.G., E. Negangard, and J. Winchel. 2023. “CSR Restatements and the Contagion Effect: An Experimental Investigation.” A previous version of this paper was presented at Georgia Institute of Technology, the University of Georgia, Virginia Commonwealth University, and Virginia Tech. *Work paused.*

Research Grants Received

Backof, A.G. 2015. “The Impact of Audit Evidence Documentation on Jurors’ Negligence Verdicts and Damage Awards.” *The Accounting Review* 90 (6): 2177-2204. *2010 PwC INQUIRES Research Grant.*

Backof, A.G., K. Bowlin, and B. Goodson. 2019. “The Importance of Clarification of Auditors’ Responsibilities Under the New Audit Reporting Standards.” *A recipient of grants from The McIntire Center for Financial Innovation in 2015 and the PricewaterhouseCoopers Center for Innovation in Professional Services at the McIntire School of Commerce in 2016.*

Backof, A.G., T.D. Carpenter, and J. Thayer. 2018. “Auditing Complex Estimates: How Do Construal Level and Evidence Formatting Impact Auditors’ Consideration of Inconsistent Evidence?” *Contemporary Accounting Research* 35 (4): 1798-1815. *A 2011 PwC INQUIRES Research Grant recipient.*

Backof, A.G., B.E. Christensen, S.M. Glover, and J.J. Schmidt. 2022. “Can Restructuring the Risk Assessment Process Enhance Group Auditors’ Consideration of Component-level Qualitative Risk?” *A 2016 Assurance Research Advisory Group grant recipient.*

Backof, A.G., R.D. Martin, and J. Thayer. 2020. “How Do Look-Back Analyses and Evidence Specificity Affect Auditors’ Planning Judgments?” *A 2015 Center for Audit Quality Access to Audit Personnel award recipient.*

McIntire School of Commerce summer research grant, 2013 – present.

Teaching Experience

McIntire School of Commerce, University of Virginia

Advanced Auditing and Applied Data Analytics

- Fall 2023 (Instructor Rating: 4.79/5.00) – 15 students
- Fall 2022 (Instructor Rating: 4.41/5.00) – 26 students
- Fall 2021 (Instructor Rating: 4.73/5.00) – 25 students
- Spring 2021 (Instructor Rating: 4.47/5.00) – 20 students

Intermediate Accounting I

- Fall 2023 (Instructor Rating: 4.64/5.00) – 76 students
- Fall 2022 (Instructor Rating: 4.67/5.00) – 70 students
- Fall 2021 (Instructor Rating: 4.65/5.00) – 64 students
- Fall 2020 (Instructor Rating: 4.70/5.00) – 71 students
- Fall 2019 (Instructor Rating: 4.88/5.00) – 115 students
- Fall 2018 (Instructor Rating: 4.86/5.00) – 115 students
- Fall 2017 (Instructor Rating: 4.76/5.00) – 114 students

Introduction to Financial Accounting

- Spring 2017 (Instructor Rating: 4.67/5.00) – 370 students
- Spring 2016 (Instructor Rating: 4.57/5.00) – 354 students
- Spring 2015 (Instructor Rating: 4.53/5.00) – 339 students
- Spring 2014 (Instructor Rating: 4.48/5.00) – 388 students
- Spring 2013 (Instructor Rating: 4.57/5.00) – 392 students

Introduction to Managerial Accounting

- Spring 2007 (Instructor Rating: 4.74/5.00) – 68 students
- Fall 2006 (Instructor Rating: 4.52/5.00) – 25 students

Terry College of Business, J.M. Tull School of Accounting, University of Georgia

Auditing, Risk Assessment, and Control

- Spring 2012 (Instructor Rating: 4.74/5.00) – 36 students
- Spring 2011 (Instructor Rating: 4.63/5.00) – 40 students

Academic Honors and Awards

University of Georgia

- The George Erwin Keen Scholarship Fund, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12
- E.T. Comer Scholarship, 2007-08, 2008-09, 2009-10, 2010-11
- Graduate School Assistantship, 2007-08, 2008-09
- Accounting Excellence Scholarship, 2007-08
- One of five National Winners of PricewaterhouseCooper's xFAC competition (with Jeremy Griffin), June 2008
- Voynich Family Graduate Fellowship, 2011-12

University of Virginia

- Intermediate Honors at the University of Virginia, Fall 2001
- Federation of Schools of Accountancy Student Achievement Award, May 2007
- Michael Rushing Fellowship, Summer 2017-Summer 2019
- Frank S. Kaulback, Jr. Professorship of Commerce, August 2020-August 2023
- KPMG Peat Marwick Professorship in Professional Accounting, August 2023-August 2026

Service

University Level – University of Virginia

- Dean Search Committee (Fall 2019-Summer 2020)
- Dean Reappointment Committee (Summer-Fall 2024)

School/Area Level – McIntire School of Commerce/Accounting Area

- ARPT Sub-Committee Chair (2019)
- ARPT Sub-Committee Member (2023)
- Coordinator of the General Business Minor (2022-present)
- Foundation Board (Fall 2020-present)
- Foundation Board Audit Committee (Fall 2020-present)
- Undergraduate Programming Committee (Fall 2019-present)
- Undergraduate Redesign Structure Team (Summer 2021-Spring 2022)

Profession

- Editorial Board – Accounting Horizons (June 2021-June 2024)
- Member of Notable Contribution to the Auditing Literature award committee for the Auditing Section of The American Accounting Association (2021-2022)
- Member of *Auditing: A Journal of Practice & Theory* Best Paper Award (2023-2024)
- Member of the 2023-2024 Deloitte Foundation Wildman Medal Award Committee (2023-2024)

Reviews for Scholarly Journals and Conferences

Ad Hoc Reviewer, *Accounting, Organizations and Society*
 Ad Hoc Reviewer, *Auditing: A Journal of Practice & Theory*
 Ad Hoc Reviewer, *Behavioral Research in Auditing*
 Ad Hoc Reviewer, *Contemporary Accounting Research*
 Ad Hoc Reviewer, *Current Issues in Auditing*
 Ad Hoc Reviewer, *Journal of Corporate Finance*
 Ad Hoc Reviewer, *The Accounting Review*
 Ad Hoc Reviewer, American Accounting Association, Accounting, Behavior & Organizations Meeting
 Ad Hoc Reviewer, American Accounting Association, Annual Meeting
 Ad Hoc Reviewer, American Accounting Association, Auditing Midyear Meeting

Presentations to Scholarly Groups and Conferences

American Accounting Association, Auditing Doctoral Consortium, Invited to speak as a member of Career Panel (2013-2014)
 American Accounting Association, Auditing Midyear Meeting, Presenter (2011, 2013, 2014, 2017, 2020, 2022)
 American Accounting Association, Auditing Midyear Meeting, Discussant (2010, 2011, 2017, 2020)
 American Accounting Association, Auditing Midyear Meeting, Invited to speak as a member of panel discussion the Notable Contribution to the Auditing Literature award winner (2022)
 American Accounting Association, Annual Meeting, Discussant (2010, 2014, 2020)
 American Accounting Association, Annual Meeting, Invited to speak as a member of panel on Issues in Research on Juror Judgments (2014)

American Accounting Association, Annual Meeting, Invited to speak as a member of panel on Juror Decision-Making Research: Opportunities and Challenges (2020)
American Accounting Association, Annual Meeting, Presenter (2024)
American Accounting Association, Accounting, Behavior, and Organizations Meeting, Discussant (2010, 2012, 2015)
American Accounting Association, Accounting, Behavior, and Organizations Meeting, Presenter (2011, 2013)
Deloitte / University of Kansas Auditing Symposium, Presenter (2016)
International Symposium on Audit Research, Presenter (2011)

Attendance at Professional Meetings and Conferences

Academic Conference on Accounting and Corporate Governance, University of Texas at Austin (2009)
American Accounting Association Accounting, Behavior, and Organizations Research Conference and Doctoral Consortium (2008, 2010, 2011)
American Accounting Association, Accounting, Behavior and Organizations Research Conference (2013, 2017, 2017)
American Accounting Association Annual Meeting (2010, 2011, 2014, 2019, 2020, 2024)
American Accounting Association Audit Educators' Audit Boot Camp (2010)
American Accounting Association Auditing Midyear Meeting and Doctoral Consortium (2008-2014, 2017-2022, 2024)
American Accounting Association Financial Accounting and Reporting Midyear Meeting and Doctoral Consortium (2008)
American Accounting Association Management Accounting Section IMA Doctoral Colloquium (2011)
American Accounting Association, New Faculty Consortium (2013)
International Symposium on Audit Research (2011)
Deloitte/Kansas University Audit Symposium (2016)
Qualitative Research in Accounting (2023)
Southeast Summer Accounting Research Colloquium (2008, 2009, 2011)
Public Company Accounting Oversight Board Academic Conference (2013, 2015-2018)
PwC Audit and Tax Symposium (2023)
University of Illinois Symposium on Auditing Research (2012)
Virginia Accounting Research Conference (2013-2017)

Honor Societies and Leadership Honoraries

Golden Key International Honor Society
National Society of Collegiate Scholars
Phi Eta Sigma First Year Honor Society

Affiliations

American Accounting Association
Accounting Organizations and Behavior (ABO) Section of the American Accounting Association
Auditing Section of the American Accounting Association

